

CITY OF ANNAPOLIS, MARYLAND

Exhibit A-2

GENERAL FUND

SCHEDULE OF EXPENDITURES AND ENCUMBRANCES COMPARED TO BUDGET

(Budget Basis)

Year Ended June 30, 2001

With Comparative Actual Amounts for Year Ended June 30, 2000

	2001		Variance - favorable (unfavorable)	2000 Actual
	Budget as revised	Actual		
General Government				
Boards and commissions				
Salaries	\$ 14,300	6,386	7,914	8,553
Employee benefits	1,130	218	912	214
Materials and supplies	81,280	65,940	15,340	66,678
Total boards and commissions	96,710	72,544	24,166	75,445
Mayor and aldermen				
Salaries	549,010	507,062	41,948	528,267
Employee benefits	107,020	106,424	596	94,904
Materials and supplies	121,870	107,799	14,071	93,137
Utilities	6,800	7,827	(1,027)	7,895
Repair and maintenance	890	-	890	-
Total mayor and aldermen	785,590	729,112	56,478	724,203
Finance				
Salaries	998,600	984,813	13,787	980,879
Employee benefits	323,910	294,853	29,057	282,054
Materials and supplies	58,880	65,555	(6,675)	56,809
Utilities	7,880	11,044	(3,164)	8,518
Contractual services	291,930	257,457	34,473	255,403
Repair and maintenance	87,000	83,440	3,560	84,019
Capital outlay	-	-	-	106,813
Total finance	1,768,200	1,697,162	71,038	1,774,495
Office of law				
Salaries	160,630	169,672	(9,042)	141,918
Employee benefits	56,910	50,466	6,444	41,927
Materials and supplies	14,150	14,039	111	16,846
Utilities	1,300	962	338	875
Contractual services	94,360	75,741	18,619	46,772
Total office of law	327,350	310,880	16,470	248,338
Personnel				
Salaries	264,450	266,410	(1,960)	251,676
Employee benefits	57,940	53,785	4,155	40,714
Materials and supplies	124,310	116,614	7,696	103,898
Utilities	3,500	3,115	385	2,982
Contractual services	79,000	74,056	4,944	10,731
Repair and maintenance	200	92	108	85
Total personnel	529,400	514,072	15,328	410,086

Planning and zoning				
Salaries	\$ 640,700	561,880	78,820	517,387
Employee benefits	201,290	155,959	45,331	144,384
Materials and supplies	100,330	81,503	18,827	69,921
Utilities	3,600	3,978	(378)	3,813
Contractual services	210,510	226,818	(16,308)	203,057
Repair and maintenance	1,600	125	1,475	12
Capital Outlay	1,640	977	663	-
Total planning and zoning	<u>1,159,670</u>	<u>1,031,240</u>	<u>128,430</u>	<u>938,574</u>
Central Services				
Salaries	244,340	254,370	(10,030)	246,697
Employee benefits	75,410	68,458	6,952	61,927
Non-salary insurance	-	9,533	(9,533)	4,307
Materials and supplies	23,770	22,824	946	16,625
Utilities	78,610	66,409	12,201	57,044
Contractual services	351,460	339,431	12,029	200,414
Repair and maintenance	211,190	210,530	660	196,609
Total central services	<u>984,780</u>	<u>971,555</u>	<u>13,225</u>	<u>783,623</u>
Miscellaneous				
Miscellaneous expenses	49,100	57,565	(8,465)	48,454
Non-salary insurance	-	17,276	(17,276)	7,797
Grants and contributions	425,300	432,782	(7,482)	445,955
Parking fees - city employees	93,600	93,600	-	93,600
Uncollectible balances	-	104,755	(104,755)	100
Total miscellaneous	<u>568,000</u>	<u>705,978</u>	<u>(137,978)</u>	<u>595,906</u>
Total general government	<u>6,219,700</u>	<u>6,032,543</u>	<u>187,157</u>	<u>5,550,670</u>
Public safety				
Police				
Salaries	7,570,030	7,281,243	288,787	7,132,406
Employee benefits	2,068,420	1,851,099	217,321	1,771,372
Non-salary insurance	-	71,604	(71,604)	32,318
Materials and supplies	442,490	403,926	38,564	414,743
Utilities	116,640	117,589	(949)	94,545
Contractual services	255,680	250,634	5,046	130,864
Repair and maintenance	198,680	165,314	33,366	159,815
Capital outlay	196,990	178,946	18,044	36,483
Total police	<u>10,848,930</u>	<u>10,320,355</u>	<u>528,575</u>	<u>9,772,546</u>

Fire

Salaries	4,825,020	4,814,880	10,140	4,699,531
Employee benefits	1,299,780	1,187,408	112,372	1,084,614
Non-salary insurance	-	43,426	(43,426)	19,608
Materials and supplies	234,650	229,492	5,158	211,697
Utilities	81,230	95,112	(13,882)	75,335
Contractual services	75,300	75,191	109	67,909
Repair and maintenance	135,670	133,869	1,801	133,871
Capital outlay	105,300	105,191	109	102,241
Total fire	<u>6,756,950</u>	<u>6,684,569</u>	<u>72,381</u>	<u>6,394,806</u>

Inspections and permits

Salaries	\$ 747,500	742,048	5,452	681,461
Employee benefits	237,530	215,022	22,508	194,390
Non-salary insurance	-	5,083	(5,083)	2,292
Materials and supplies	38,400	39,127	(727)	38,119
Utilities	3,510	4,471	(961)	3,787
Contractual services	138,740	132,530	6,210	109,810
Repair and maintenance	4,060	4,106	(46)	2,509
Capital Outlay	1,900	1,848	52	-
Total inspections and permits	<u>1,171,640</u>	<u>1,144,235</u>	<u>27,405</u>	<u>1,032,368</u>
Total public safety	<u>18,777,520</u>	<u>18,149,159</u>	<u>628,361</u>	<u>17,199,720</u>

Public works

Bureau of administration

Salaries	237,530	241,380	(3,850)	234,342
Employee benefits	64,500	59,662	4,838	60,088
Non-salary insurance	-	2,528	(2,528)	1,139
Materials and supplies	21,510	20,148	1,362	15,746
Utilities	3,370	3,280	90	2,994
Repair and maintenance	2,000	1,417	583	1,081
Contract Services	1,410	1,180	230	34,248
Capital Outlay	-	-	-	858
Total bureau of administration	<u>330,320</u>	<u>329,595</u>	<u>725</u>	<u>350,496</u>

Engineering and construction

Salaries	394,280	410,783	(16,503)	386,349
Employee benefits	128,310	116,557	11,753	101,045
Non-salary insurance	-	3,476	(3,476)	1,573
Materials and supplies	26,480	21,865	4,615	13,724
Contractual services	772,590	705,557	67,033	481,199
Repair and maintenance	5,000	3,847	1,153	3,581
Capital Outlay	14,100	11,550	2,550	-
Total engineering and construction	<u>1,340,760</u>	<u>1,273,635</u>	<u>67,125</u>	<u>987,471</u>

Roadways

Salaries	595,370	585,263	10,107	554,892
Employee benefits	202,430	185,509	16,921	194,397
Non-salary insurance	-	14,484	(14,484)	6,536
Materials and supplies	126,340	118,234	8,106	116,545
Utilities	428,900	460,991	(32,091)	404,045
Contractual services	71,090	70,889	201	56,315
Repair and maintenance	126,190	114,532	11,658	89,638
Capital outlay	15,100	15,004	96	9,200
Total roadways	<u>1,565,420</u>	<u>1,564,906</u>	<u>514</u>	<u>1,431,568</u>

Traffic Control

Salaries	103,740	103,970	(230)	102,970
Employee benefits	34,640	31,608	3,032	28,359
Materials and supplies	41,140	53,773	(12,633)	48,392
Contractual services	14,100	13,384	716	18,400
Repair and maintenance	18,530	20,099	(1,569)	14,382
Total traffic control	<u>212,150</u>	<u>222,834</u>	<u>(10,684)</u>	<u>212,503</u>

Snow and ice removal

Salaries	\$ 36,140	13,920	22,220	26,472
Employee benefits	2,760	2,692	68	2,713
Materials and supplies	37,480	26,331	11,149	36,361
Contractual services	570	500	70	66,046
Repair and maintenance	11,750	11,614	136	5,740
Capital Outlay	-	-	-	4,250
Total snow and ice removal	<u>88,700</u>	<u>55,057</u>	<u>33,643</u>	<u>141,582</u>

Street sanitation

Salaries	411,690	415,478	(3,788)	406,263
Employee benefits	148,090	134,385	13,705	135,046
Materials and supplies	30,450	32,325	(1,875)	32,157
Repair and maintenance	26,690	28,282	(1,592)	25,836
Contractual services	7,700	7,700	-	10,186
Capital Outlay	-	-	-	600
Total street sanitation	<u>624,620</u>	<u>618,170</u>	<u>6,450</u>	<u>610,088</u>

Garage

Salaries	207,710	211,233	(3,523)	206,305
Employee benefits	76,470	66,798	9,672	68,957
Non-salary insurance	-	4,345	(4,345)	1,963
Materials and supplies	20,380	18,540	1,840	19,857
Utilities	32,650	47,709	(15,059)	36,101
Contractual services	13,850	14,222	(372)	13,159
Repair and maintenance	22,430	22,198	232	25,007
Capital outlay	24,000	19,055	4,945	-
Total garage	<u>397,490</u>	<u>404,100</u>	<u>(6,610)</u>	<u>371,349</u>
Total public works	<u>4,559,460</u>	<u>4,468,297</u>	<u>91,163</u>	<u>4,105,057</u>

Community services

Recreation and parks

Salaries	1,157,570	1,176,753	(19,183)	1,076,925
Employee benefits	289,950	266,774	23,176	246,559
Non-salary insurance	-	14,352	(14,352)	6,475
Materials and supplies	149,190	127,686	21,504	96,995
Utilities	124,260	124,769	(509)	84,900
Contractual services	146,380	130,771	15,609	98,359
Repair and maintenance	145,660	142,380	3,280	126,948
Capital Outlay	24,370	23,155	1,215	2,756
Total recreation and parks	<u>2,037,380</u>	<u>2,006,640</u>	<u>30,740</u>	<u>1,739,917</u>

Community assistance programs

Special projects	<u>200</u>	<u>182</u>	<u>18</u>	<u>138</u>
Total community services	<u>2,037,580</u>	<u>2,006,822</u>	<u>30,758</u>	<u>1,740,055</u>

Miscellaneous general

Debt service

Bond principal	\$ 1,502,170	1,306,655	195,515	1,297,085
Bond interest	905,790	724,985	180,805	791,612
Capital lease principal	81,790	20,841	60,949	19,646
Capital lease interest	520	194	326	1,451
Other debt principal	271,330	271,327	3	14,136
Other debt interest	660	105	555	14,195
Total debt service	<u>2,762,260</u>	<u>2,324,107</u>	<u>438,153</u>	<u>2,138,125</u>

Other

Operating subsidies to enterprise funds and transfers to capital projects fund	2,348,000	2,348,000	-	1,254,747
Interfund allocations	<u>(2,080,540)</u>	<u>(2,436,186)</u>	<u>355,646</u>	<u>(2,524,454)</u>
Total other	<u>267,460</u>	<u>(88,186)</u>	<u>355,646</u>	<u>(1,269,707)</u>
Total miscellaneous general	<u>3,029,720</u>	<u>2,235,921</u>	<u>793,799</u>	<u>868,418</u>
Total expenditures and encumbrances	<u>\$ 34,623,980</u>	<u>32,892,742</u>	<u>1,731,238</u>	<u>29,463,920</u>